

	Budget Estimates *	Actuals up to August 2026	% Actual to Budget Estimates	
			Current *	Corresponding period of the previous year
1. Revenue Receipts	11,85,62.24	4,49,19.25	37.89	31.22
(a) Tax Revenue	8,39,05.34	3,44,94.09	41.11	37.01
I State Goods and Services Tax (SGST)	1,86,74.00	82,76.58	44.32	36.34
II Land Revenue	4,72.19	91.98	19.48	17.81
III Stamps and Registration Fees	8,40.69	3,71.59	44.20	35.98
IV State Excise	47,00.06	16,68.60	35.50	33.75
V Taxes on Sales, Trade etc.	86,38.72	38,69.71	44.79	39.72
VI State's Share of Union Taxes	4,79,05.24	1,92,34.95	40.15	37.27
VII Other Taxes and Duties	26,74.43	9,80.68	36.67	37.70
(b) Non-Tax Revenue	64,49.10	27,80.85	43.12	22.06
(c) Grants in aid and Contribution	2,82,07.80	76,44.31	27.10	18.26
2. Capital Receipts	2,94,38.80	74,06.41	25.16	17.87
(a) Recovery of Loans and Advances	32,81.00	.07	0.00	0.00
(b) Other Receipts	.00	.00	0.00	0.00
(c) Borrowings and Other Liabilities	2,61,57.80	74,06.34	28.31	18.58
3. Total Receipts (1+2)	14,80,01.05	5,23,25.66	35.35	27.08
4. Revenue Expenditure	11,85,43.79	4,02,36.23	33.94	28.49
(a+b+c+d+e)				
(a) Expenditure on Revenue Account {excluding (b),(c),(d) & (e)}	3,88,47.70	1,02,11.69	26.29	14.76
(b) Expenditure on Interest Payment	1,23,45.41	40,83.80	33.08	33.73
(c) Expenditure on Salaries/Wages	4,11,97.74	1,48,52.11	36.05	32.88
(d) Expenditure on Pension	2,45,58.70	1,01,98.21	41.53	45.88
(e) Expenditure on Subsidy	15,94.24	8,90.42	55.85	13.04
5. Capital Expenditure (a+b)	2,94,40.72	1,20,89.44	41.06	22.29
(a) Expenditure on Capital Account {excluding (b)}	2,94,40.72	1,20,89.44	41.06	22.29
(b) Expenditure on Salaries/Wages	0.00	0.00	0.00	0.00
6. Sector Wise Expenditure				
(i) General Sector	5,42,39.53	2,18,64.21	40.31	36.36
(a) Revenue Sector	5,04,97.04	2,04,06.95	40.41	38.12
(b) Capital Sector	37,42.49	14,57.26	38.94	20.74
(ii) Social Sector	6,16,28.56	1,89,06.56	30.68	22.70
(a) Revenue Sector	5,07,53.86	1,52,90.20	30.13	24.03
(b) Capital Sector	1,08,74.70	36,16.36	33.25	15.89
(iii) Economic Sector	3,15,22.26	1,15,54.91	36.66	24.10
(a) Revenue Sector	1,66,98.72	45,39.09	27.18	21.55
(b) Capital Sector	1,48,23.54	70,15.82	47.33	26.57
(iv) Grants-in-aid-Contributions	5,94.17	0.00	0.00	12.71
7. Loans & Advances disbursed	16.53	-.01	0.06	0.02
8. Appropriation to Contingency Fund	.00	.00	0.00	0.00
9. Total Expenditure (4+5+7+8)	14,80,01.04	5,23,25.66	35.35	27.08
10. Revenue Surplus(+)/Deficit(-) (1-4)	18.45	46,83.02	25,382.22	5.97
11. Fiscal Surplus(+)/Deficit(-) {1+2(a)+2(b)-9}	-2,61,57.80	-74,06.34	28.31	18.58
12. Primary Surplus(+)/Deficit(-) [{1+2(a)+2(b)}] - [{4(a)+(c)+(d)+(e)} +5 + 7 + 8]	-1,38,12.39	-33,22.54	24.05	10.29

* Actual figures not reflected as the Budget updation of FY 2026-27 is under progress.

Government of Assam

BORROWING AND OTHER LIABILITIES FOR THE MONTH OF AUGUST 2026

Borrowing raised:

(₹ in Crore)

Head of Account	Opening Balance as on 1st August 2026	Additions upto the Month	Disbursements upto the month	Closing Balance as on 31st August 2026 (NET-plus/minus)
A. TOTAL for Public Debt.	19,05,11.62	1,09,47.24	15,43.73	19,99,15.13

Borrowing from Public Account:

Head of Account	Opening Balance as on 1st August 2026	Additions upto the Month	Disbursements upto the month	Closing Balance as on 31st August 2026 (NET-plus/minus)
(a) Total of Small Saving & PF	1,16,90.82	4,30.56	12,81.98	1,08,39.40
(b) Total of Reserve Fund	49,38.38	14,80.38	10,00.00	54,18.76
(c) Total for Deposit & Advances	60,06.54	33,23.21	27,19.68	66,10.07
(d) Total of Suspens & Misc.	-37.95	22,34,46.36	22,52,69.24	-18,60.83
(e) Total of Remittances	-10,74.21	-26.95	6.10	-11,07.26
B. Total Borrowing (a+b+c+d+e)	2,15,23.58	22,86,53.56	23,02,77.00	1,99,00.14
TOTAL BORROWINGS AND OTHER LIABILITIES (A+B)	21,20,35.20	23,96,00.80	23,18,20.73	21,98,15.27

(₹ in crore)

	for the month	upto the month
Cash Balance (Net)	2,29.69	3,73.73

SECTOR-WISE SUBSIDY FOR THE MONTH OF AUGUST 2026**(₹ in Crore)**

SECTOR	For the Month	up to the Month
General	0.00	0.00
Social	0.00	0.00
Economic	1,10.00	8,90.42

DETAILS OF EXCLUDED ACCOUNTS DUE TO NON-RECEIPT/LATE RECEIPT

Month	No. of Try Accounts excluded
Aug-26	NIL

(i) Details of Guarantees as on August, 2026

(As per information received from the State Government)

(₹ in Crore)

S. No.	Sector/Name of the Entity/Entities	Outstanding Guarantees (As on 01.08.2026)		Guarantees additions/ issued during August, 2026		Guarantees deleted during August, 2026		Guarantee invoked during August 2026	Outstanding Guarantees as on 31.08.2026	
1	2	3		4		5		6	7=(3+4-5-6)	
		Principal	interest	Principal	interest	Principal	interest		Principal	interest
1.	Assam Infrastructure Financing Authority (AIFA)	23,66.3984593	*NA	00	00	00	00	00	23,66.3984593	*NA
2.	The Assam State Coop. Agriculture And Rural Development Bank Ltd.**	2.1445	4.1621	00	00	00	00	00	2.1445	4.1621
3.	Assam Plains Tribes Development Corporation Ltd.***	00	00	00	00	00	00	00	00	00
Total		23,68.5429593	4.1621	00	00	00	00	00	23,68.5429593	4.1621

*Demand Notice against Interest Component under NIDA Term Loan is submitted to AIFA by NABARD on a quarterly basis and payments against the same is made within the stipulated due date.

**Registration of ASCARD Bank Ltd was cancelled on 27.01.25 . The amount of outstanding dues will be same due to cancellation of registration of the Bank and liquidation process is going on.

***The Corporation had liquidated outstanding loan payable to the NSTFDC, New Delhi on Feb,2026.

(ii) Details of Off-Budget Borrowings as on August, 2026

(As per information received from the State Government)

(₹ in Crore)

Description of Borrowings	Amount Raised
Nil	

Monthly Trend REVENUE RECEIPTS (Refer to item 1(a) of Monthly Accounts at a Glance) (₹ in crore)				
Mont	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	58,86.25	58,86.25	51,55.21	51,55.21
MAY	55,47.54	1,14,33.79	51,67.24	1,03,22.45
JUNE	57,47.62	1,71,81.41	75,47.30	1,78,69.75
JULY	62,98.26	2,34,79.67	57,97.35	2,36,67.10
AUGUST	1,10,14.42	3,44,94.09	56,91.11	2,93,58.21
SEPTEMBER	0.00	0.00	67,07.36	3,60,65.57
OCTOBER	0.00	0.00	97,61.09	4,58,26.66
NOVEMBER	0.00	0.00	59,98.12	5,18,24.78
DECEMBER	0.00	0.00	57,83.61	5,76,08.39
JANUARY	0.00	0.00	59,30.24	6,35,38.63
FEBRUARY	0.00	0.00	66,25.24	7,01,63.87
MARCH (Pre)	0.00	0.00	68,86.39	7,70,50.26
MARCH (Sup)	0.00	0.00	0.00	7,70,50.26

Monthly Trend REVENUE RECEIPTS (Refer to item 1(b) of Monthly Accounts at a Glance) (₹ in crore)				
Mont	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	5,88.98	5,88.98	3,10.96	3,10.96
MAY	6,13.62	12,02.60	3,66.01	6,76.97
JUNE	5,96.64	17,99.24	3,61.75	10,38.72
JULY	4,96.21	22,95.45	4,24.18	14,62.90
AUGUST	4,85.40	27,80.85	3,81.61	18,44.51
SEPTEMBER	0.00	0.00	3,89.40	22,33.91
OCTOBER	0.00	0.00	5,27.30	27,61.21
NOVEMBER	0.00	0.00	4,98.42	32,59.63
DECEMBER	0.00	0.00	4,02.81	36,62.44
JANUARY	0.00	0.00	6,63.97	43,26.41
FEBRUARY	0.00	0.00	4,37.88	47,64.29
MARCH (Pre)	0.00	0.00	10,51.30	58,15.59
MARCH (Sup)	0.00	0.00	-4,25.12	53,90.47

Monthly Trend REVENUE RECEIPTS (Refer to item 1(c) of Monthly Accounts at a Glance) (₹ in crore)				
Mont	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	3,95.27	3,95.27	4,70.57	4,70.57
MAY	6,59.49	10,54.76	16,23.10	20,93.67
JUNE	22,98.06	33,52.82	12,34.17	33,27.84
JULY	17,68.62	51,21.44	14,10.63	47,38.47
AUGUST	25,22.87	76,44.31	6,57.77	53,96.24
SEPTEMBER	0.00	0.00	26,11.21	80,07.45
OCTOBER	0.00	0.00	13,68.53	93,75.98
NOVEMBER	0.00	0.00	18,30.59	1,12,06.57
DECEMBER	0.00	0.00	16,64.69	1,28,71.26
JANUARY	0.00	0.00	23,92.13	1,52,63.39
FEBRUARY	0.00	0.00	26,11.22	1,78,74.61
MARCH (Pre)	0.00	0.00	71,74.12	2,50,48.73
MARCH (Sup)	0.00	0.00	0.00	2,50,48.73

Monthly Trend CAPITAL RECEIPTS (Refer to item 2(a) of Monthly Accounts at a Glance) (₹ in crore)				
Mont	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	0.01	0.01	0.01	0.01
MAY	0.01	0.02	0.01	0.02
JUNE	0.02	0.04	0.01	0.03
JULY	0.02	0.06	0.02	0.05
AUGUST	0.01	0.07	0.02	0.07
SEPTEMBER	0.00	0.00	0.03	0.10
OCTOBER	0.00	0.00	-0.04	0.06
NOVEMBER	0.00	0.00	0.03	0.09
DECEMBER	0.00	0.00	0.06	0.15
JANUARY	0.00	0.00	0.02	0.17
FEBRUARY	0.00	0.00	0.03	0.20
MARCH (Pre)	0.00	0.00	0.13	0.33
MARCH (Sup)	0.00	0.00	0.00	0.33

Monthly Trend CAPITAL RECEIPTS (Refer to item 2(b) of Monthly Accounts at a Glance) (₹ in crore)				
Mont	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	0.00	0.00	0.00	0.00
MAY	0.00	0.00	0.00	0.00
JUNE	0.00	0.00	0.00	0.00
JULY	0.00	0.00	0.00	0.00
AUGUST	0.00	0.00	0.00	0.00
SEPTEMBER	0.00	0.00	0.00	0.00
OCTOBER	0.00	0.00	0.00	0.00
NOVEMBER	0.00	0.00	0.00	0.00
DECEMBER	0.00	0.00	0.00	0.00
JANUARY	0.00	0.00	0.00	0.00
FEBRUARY	0.00	0.00	0.00	0.00
MARCH (Pre)	0.00	0.00	0.00	0.00
MARCH (Sup)	0.00	0.00	0.00	0.00

Monthly Trend CAPITAL RECEIPTS (Refer to item 2(c) of Monthly Accounts at a Glance) (₹ in crore)				
Mont	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	12,99.19	12,99.19	28,63.79	28,63.79
MAY	31,89.87	44,89.06	7,39.14	36,02.93
JUNE	10,32.91	55,21.97	14,72.40	50,75.33
JULY	13,33.46	68,55.43	23,58.75	74,34.08
AUGUST	5,50.91	74,06.34	19,84.87	94,18.95
SEPTEMBER	0.00	0.00	21,46.54	1,15,65.49
OCTOBER	0.00	0.00	-27,26.99	88,38.50
NOVEMBER	0.00	0.00	17,40.49	1,05,78.99
DECEMBER	0.00	0.00	37,90.49	1,43,69.48
JANUARY	0.00	0.00	28,59.72	1,72,29.20
FEBRUARY	0.00	0.00	47,79.11	2,20,08.31
MARCH (Pre)	0.00	0.00	65,47.44	2,85,55.75
MARCH (Sup)	0.00	0.00	13.99	2,85,69.74

Monthly Trend REVENUE EXPENDITURE (Refer to item 4(a) of Monthly Accounts at a Glance) (₹ in crore)				
Mont	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	7,43.86	7,43.86	20,48.54	20,48.54
MAY	6,91.82	14,35.68	7,84.23	28,32.77
JUNE	17,85.63	32,21.31	28,75.15	57,07.92
JULY	20,49.21	52,70.52	16,94.63	74,02.55
AUGUST	49,41.17	1,02,11.69	19,54.95	93,57.50
SEPTEMBER	0.00	0.00	17,47.82	1,11,05.32
OCTOBER	0.00	0.00	32,76.55	1,43,81.87
NOVEMBER	0.00	0.00	23,63.09	1,67,44.96
DECEMBER	0.00	0.00	31,01.12	1,98,46.08
JANUARY	0.00	0.00	42,73.82	2,41,19.90
FEBRUARY	0.00	0.00	39,07.19	2,80,27.09
MARCH (Pre)	0.00	0.00	1,32,99.70	4,13,26.79
MARCH (Sup)	0.00	0.00	-13,19.75	4,00,07.04

Monthly Trend REVENUE EXPENDITURE (Refer to item 4(b) of Monthly Accounts at a Glance) (₹ in crore)				
Mont	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	5,64.43	5,64.43	6,34.59	6,34.59
MAY	6,77.11	12,41.54	5,93.25	12,27.84
JUNE	8,05.27	20,46.81	7,28.32	19,56.16
JULY	8,16.65	28,63.46	6,08.14	25,64.30
AUGUST	12,20.34	40,83.80	11,49.76	37,14.06
SEPTEMBER	0.00	0.00	9,75.96	46,90.02
OCTOBER	0.00	0.00	6,02.87	52,92.89
NOVEMBER	0.00	0.00	37.73	53,30.62
DECEMBER	0.00	0.00	14,04.43	67,35.05
JANUARY	0.00	0.00	6,70.42	74,05.47
FEBRUARY	0.00	0.00	11,31.53	85,37.00
MARCH (Pre)	0.00	0.00	11,83.41	97,20.41
MARCH (Sup)	0.00	0.00	8,51.73	1,05,72.14

Monthly Trend REVENUE EXPENDITURE (Refer to item 4(c) of Monthly Accounts at a Glance) (₹ in crore)				
Mont	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	28,57.62	28,57.62	27,90.93	27,90.93
MAY	29,66.78	58,24.40	27,36.45	55,27.38
JUNE	29,53.82	87,78.22	31,45.45	86,72.83
JULY	29,43.26	1,17,21.48	28,86.52	1,15,59.35
AUGUST	31,30.63	1,48,52.11	29,01.55	1,44,60.90
SEPTEMBER	0.00	0.00	57,72.29	2,02,33.19
OCTOBER	0.00	0.00	1,40.39	2,03,73.58
NOVEMBER	0.00	0.00	29,47.18	2,33,20.76
DECEMBER	0.00	0.00	31,84.64	2,65,05.40
JANUARY	0.00	0.00	31,23.62	2,96,29.02
FEBRUARY	0.00	0.00	46,99.41	3,43,28.43
MARCH (Pre)	0.00	0.00	20,88.52	3,64,16.95
MARCH (Sup)	0.00	0.00	4.37	3,64,21.32

Monthly Trend REVENUE EXPENDITURE (Refer to item 4(d) of Monthly Accounts at a Glance) (₹ in crore)				
Mont	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	25,99.33	25,99.33	23,94.14	23,94.14
MAY	20,51.13	46,50.46	19,71.22	43,65.36
JUNE	18,32.21	64,82.67	18,19.87	61,85.23
JULY	18,50.68	83,33.35	17,23.99	79,09.22
AUGUST	18,64.86	1,01,98.21	17,35.39	96,44.61
SEPTEMBER	0.00	0.00	17,52.86	1,13,97.47
OCTOBER	0.00	0.00	17,19.20	1,31,16.67
NOVEMBER	0.00	0.00	17,38.04	1,48,54.71
DECEMBER	0.00	0.00	16,86.17	1,65,40.88
JANUARY	0.00	0.00	17,02.65	1,82,43.53
FEBRUARY	0.00	0.00	18,05.63	2,00,49.16
MARCH (Pre)	0.00	0.00	14,65.55	2,15,14.71
MARCH (Sup)	0.00	0.00	52.52	2,15,67.23

Monthly Trend REVENUE EXPENDITURE (Refer to item 4(e) of Monthly Accounts at a Glance) (₹ in crore)				
Mont	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	0.00	0.00	0.00	0.00
MAY	4,00.00	4,00.00	0.00	0.00
JUNE	2,00.00	6,00.00	1,00.00	1,00.00
JULY	1,80.42	7,80.42	1,25.00	2,25.00
AUGUST	1,10.00	8,90.42	45.00	2,70.00
SEPTEMBER	0.00	0.00	0.23	2,70.23
OCTOBER	0.00	0.00	1,11.97	3,82.20
NOVEMBER	0.00	0.00	83.00	4,65.20
DECEMBER	0.00	0.00	58.53	5,23.73
JANUARY	0.00	0.00	26.00	5,49.73
FEBRUARY	0.00	0.00	1.50	5,51.23
MARCH (Pre)	0.00	0.00	4,07.75	9,58.98
MARCH (Sup)	0.00	0.00	0.00	9,58.98

Monthly Trend CAPITAL EXPENDITURE (Refer to item 5(a) of Monthly Accounts at a Glance) (₹ in crore)				
Mont	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	14,04.49	14,04.49	9,32.37	9,32.37
MAY	32,23.72	46,28.21	18,10.35	27,42.72
JUNE	20,98.24	67,26.45	19,46.88	46,89.60
JULY	20,56.38	87,82.83	29,52.66	76,42.26
AUGUST	33,06.61	1,20,89.44	9,28.75	85,71.01
SEPTEMBER	0.00	0.00	16,05.40	1,01,76.41
OCTOBER	0.00	0.00	30,78.94	1,32,55.35
NOVEMBER	0.00	0.00	28,98.65	1,61,54.00
DECEMBER	0.00	0.00	22,06.78	1,83,60.78
JANUARY	0.00	0.00	20,49.59	2,04,10.37
FEBRUARY	0.00	0.00	29,07.27	2,33,17.64
MARCH (Pre)	0.00	0.00	32,13.14	2,65,30.78
MARCH (Sup)	0.00	0.00	0.00	2,65,30.78

Monthly Trend CAPITAL EXPENDITURE (Refer to item 5(b) of Monthly Accounts at a Glance) (₹ in crore)				
Mont	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	0.00	0.00	0.00	0.00
MAY	0.00	0.00	0.00	0.00
JUNE	0.00	0.00	0.00	0.00
JULY	0.00	0.00	0.00	0.00
AUGUST	0.00	0.00	0.00	0.00
SEPTEMBER	0.00	0.00	0.00	0.00
OCTOBER	0.00	0.00	0.00	0.00
NOVEMBER	0.00	0.00	0.00	0.00
DECEMBER	0.00	0.00	0.00	0.00
JANUARY	0.00	0.00	0.00	0.00
FEBRUARY	0.00	0.00	0.00	0.00
MARCH (Pre)	0.00	0.00	0.00	0.00
MARCH (Sup)	0.00	0.00	0.00	0.00

Monthly Trend LOANS AND ADVANCES DISBURSED (Refer to item 7 of Monthly Accounts at a Glance) (₹ in crore)				
Mont	2026-2027		2025-2026	
	Monthly	Progressive	Monthly	Progressive
APRIL	0.00	0.00	0.00	0.00
MAY	0.00	0.00	0.00	0.00
JUNE	-0.01	-0.01	-0.01	-0.01
JULY	0.00	-0.01	0.00	-0.01
AUGUST	0.00	-0.01	0.00	-0.01
SEPTEMBER	0.00	0.00	0.05	0.04
OCTOBER	0.00	0.00	-0.04	0.00
NOVEMBER	0.00	0.00	0.00	0.00
DECEMBER	0.00	0.00	0.00	0.00
JANUARY	0.00	0.00	0.00	0.00
FEBRUARY	0.00	0.00	1.00	1.00
MARCH (Pre)	0.00	0.00	1.31	2.31
MARCH (Sup)	0.00	0.00	0.00	2.31